PATENT APPLICATION

IN THE UNITED STA PATENT AND TRADEMARK OFFICE

In re Application of:

Examiner: Not Yet Assigned

Akihiro Umezawa, et al.

Group Art Unit: 1645

Application No.: 09/749,728

Filed:

December 28, 2000

For:

THE CELL HAVING THE

POTENTIALITY OF

DIFFERENTIATION INTO

CARDIOMYOCYTES

March 21, 2002

Commissioner for Patents Washington, D.C. 20231

RESPONSE TO NOTICE TO COMPLY WITH REQUIREMENTS and SUBMISSION OF SUBSTITUTE COMPUTER READABLE FORM AND PAPER COPY

Sir:

This is in response to the Office Action mailed February 20, 2002 (copy attached). Applicants submit herewith a substitute computer readable form under 37 C.F.R. § 1.821(e). The content of the computer readable form and the Paper Copy of the Sequence Listing filed herewith are the same. No new matter has been added.

Applicants' undersigned attorney may be reached in our New York office by telephone at (212) 218-2100. All correspondence should continue to be directed to our below listed address.

espectfully submitted

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